



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

January 28, 1960

Honorable Henry Wade  
District Attorney  
Dallas County  
Dallas, Texas

Opinion No. WW-787

Re: Frequency of compiling  
delinquent tax rolls.

Dear Mr. Wade:

You have requested the opinion of this office upon whether or not the Dallas County Tax Assessor-Collector may compile a combined delinquent tax roll or supplement thereto on a one-year basis instead of every two years as is now done, and whether the county may pay for such one-year cumulations. Your letter states that the one-year compilation system would be more expedient, if allowable, because of the installation of a punch-card machine system.

We agree with the conclusion in the brief accompanying your letter that the matter is controlled by Articles 7321a and 7336f, Vernon's Civil Statutes, which must be interpreted to mean that such recompilation of the delinquent tax record, or supplements thereto, must be done only on a two-year basis. It is unnecessary to discuss provisions under prior acts as both these articles, as enacted, contained general repealer sections, repealing laws or parts of laws in conflict. Pertinent parts of the two cited articles are as follows:

Article 7336f:

"Sec. 2. In a county having as many as two (2) years taxes delinquent which have not been included in the delinquent tax record, the Assessor-Collector of taxes shall within two (2) years from the effective date of this Act, cause to be compiled a delinquent tax record of all delinquent taxes not barred by this Act. . . .

" . . .

" . . .; and when there shall be as many as two (2) years of delinquency accumulated which are not shown on the record, a re-compilation, or a two-year supplement thereto shall then be made as herein provided. . . ."

## Article 7321a:

"In all counties in this State having a population of five hundred thousand (500,000) or more according to the last preceding Federal Census, or any future Federal Census, the County Tax Collector may cause to be compiled a delinquent tax record of delinquent taxes not barred, where such county has as many as two (2) years delinquency, and the compiled delinquent records shall be examined by the Commissioners Court and Comptroller or Governing Body. . . . When there are as many as two (2) years of delinquency accumulated taxes which are not shown on the tax record, a recompilation or a two (2) year supplement thereto shall then be made. . . ."

Provisions for payment for these compilations are made in the omitted parts of each article; a maximum of 8 cents per item or written line in 7321a, and a maximum of 10 cents per item or written line in 7336f. Article 7336f sets out in detail the items to be contained in the record, in addition to data required on the Comptroller's prescribed form. Article 7336f was originally enacted in 1935 (44th Leg., p. 355, Ch. 128). It was first amended in 1951 (52nd Leg., p. 304, Ch. 181) so as to include the detailed items referred to above and increase the maximum unit fee from 5 cents to 8 cents. In 1955 (54th Leg., p. 650, Ch. 226, Sec. 1) the fee was raised to the present 10 cents. Article 7321a was enacted in its present form in 1951 (52nd Leg., p. 289, Ch. 171, Sec. 1).

It will be noticed that the two articles are alike in intent and similar in wording, 7321a having a more restricted scope (counties of 500,000 or more) and being less detailed than 7336f. As mentioned, the maximum fee provided is different. They are uniform, however, in the point here involved: each directs that a recompilation or a two-year supplement be made when there are as many as two years' delinquencies additional to the previous compilation. They should be construed in *pari materia*, at least as to the point in question. Townsend v. Terrell, 118 Tex. 463, 16 S.W.2d 1063 (Com.App. 1929, Op. adopted).

The "Expressio unius" maxim of statutory construction (the expression of one thing is exclusive of another) has long been applied to situations where, as here, a particular method or procedure is set out by the Legislature. See Bryan v. Sundberg, 5 Tex. 418 (1849). Since both articles under discussion speak of recom compilations or two-year supplements when

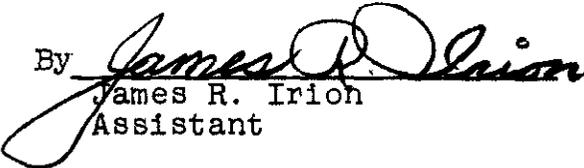
as many as two years' additional delinquencies accrue, this prescribed method must be interpreted as excluding one year recomputations or supplements. It is therefore our opinion that the assessor-collector may only recompile or supplement the existing delinquent tax record on a two-year basis, and may not do so on a one-year basis. The county, of course, may only pay for the additional records when compiled as authorized.

SUMMARY

The Dallas County Tax Assessor-Collector may only recompile or supplement the existing delinquent tax record every two years, and may not do so on a one-year basis.

Very truly yours,

WILL WILSON  
Attorney General

By   
James R. Irion  
Assistant

JRI:bct

APPROVED:

OPINION COMMITTEE:  
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REVIEWED FOR THE ATTORNEY GENERAL

By: Leonard Passmore